City of Detroit

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TO:

COUNCIL MEMBERS

FROM:

Irvin Corley, Jr., Fiscal Analysis Director

Derrick Headd, Fiscal Staff Analyst

DATE:

July 7, 2009

RELATED TO PLAN & ECON COMMITTEE- ITEM #6, 7/8/09

RE:

PDD's 2008 Jobs & Investment Monitoring Report Industrial

Development District Tax Abatement (Public Act 198)

The Planning and Development Department's (PDD) report dated June 5, 2009, relative to its 2008 Public Act 198 Jobs and Investment Monitoring reports, was submitted to Council's Planning and Economic Development Committee and Fiscal was asked to review it and report our findings to the committee.

In order to provide Council with a complete review of the survey data we have provided a summary of our analysis in the following attachments:

Attachment 1 Total Review of the Jobs Report (Alpha Order)

Attachment 2 Sorted Review of the Jobs Report (Performance Order)

Attachment 3 Closed

Closed and Non Reporting Facilities- Only

Attachment 4

Active Facilities Only-Jobs

Attachment 5

Active Facilities Only-Investment

Fiscal's Findings

Our analysis of the most recent data indicates the following. As we indicated in our earlier reports, to prevent double counting, our employment numbers were derived from accounting for projected and actual jobs at individual facilities, rather than counting up the totals of each and every individual abatement. We used the most recent abatements for the projected and actual counts. As the chart below indicates, for 2008, there were surveys returned reflecting 16,684 actual jobs (65.51%) of the 25,467 jobs the abatement recipients projected to be created and retained. Of the aforementioned 25,467 jobs, Detroit residents held 5,133 or 31% of the positions (the overall data is included in **attachment 1**).

Employment Data All Abatements

Jobs	Jobs	Projected Jobs Total		Actual Jobs Created/(Lost) 2008	Actual Ovr/(Undr) Proj Jobs 2008	Detroit Residents 2008	Actual Projected Jobs %	Detroit Resident%
24,204	1,263	25,467	16,684	(7,520)	(8,783)	5,133	65.51%	31%

Unfortunately, the final number of actual hires, 65.51% of the projected jobs is not a surprise, considering the local and the national economy's current challenges, and the fact that several companies have closed their doors permanently.

As reported by PDD, 81% of the abatements are related to companies are from the automotive manufacturing sector. As we need not mention, the automotive industry is struggling to survive. As just reported in Tuesday's Detroit News, local auto seat supplier Lear Corp. filed for Chapter 11 bankruptcy protection. The article concluded with, "Auto suppliers have come under tremendous financial strain as automakers have drastically cut back on production this year amid sharply lower auto sales." Given the factors involved, we do not recommend that the Council hold any hearings to revoke or reduce the abatements for any of the underperforming companies still in operation.

On the other hand, however, based on an unofficial estimate by PDD staff, 16 of the 82 abatement holders have not reported due to the fact they are out of business. In addition, two companies, **General Mills Supply** and **Kaufman Window and Door**, have not reported, but appear to be in business. We commend PDD staff for its efforts in making the necessary site visits to confirm these findings. It is therefore, our recommendation that Your Honorable Body consider holding public hearings to revoke the 18 abatements listed below:

Certificate Number	Company (Facility)	Proj Jobs Retained	Proj Jobs Created	Proj Jobs Total	Actual Jobs 2008
00-549	Commonwealth Industries (Metadyne)	57	10	67	CLOSED
99-427	Corver Engineering	118	9	127	CLOSED
00-522	Detroit Automotive Interiors	64	17	81	CLOSED
96-713	Detroit Automotive Interiors	64	17	81	CLOSED
00-274	DTI Molded Products	8	23	31	CLOSED
96-707	Euro-American Brewers	2	24	26	CLOSED
01-509	General Mill Supply	19	0	19	NO RESPNS
04-516	Hall Steel Company	18	14	32	CLOSED
96-714	Interstate Brands (Continental Baking 2001*)	252	0	252	CLOSED
00-533	Kaufman Window & Door	36	8	44	NO RESPNS
98-673	Lear	527	6	533	CLOSED

Certificate Number	Company (Facility)	Proj Jobs Retained	Proj Jobs Created	Proj Jobs Total	Actual Jobs 2008
97-418	Lorro (Meridian Auto Systms)	150	30	180	CLOSED
99-472	Mackie Automotive Systems	0	63	63	CLOSED
98-159	Rampart Industries	22	0	22	NO EXPANSION
99-333	Ring Screw Textron	0	30	30	CLOSED
97-564	Stylecraft Products	167	29	196	CLOSED
97-060	Tyssenkrupp (Budd)	970	0	970	CLOSED
98-356	Voss Lantz	97	2	99	CLOSED
	FACILITIES TOTALS*	2,648	397	3,045	0

Investment Data

In its investment summary of its June 5, 2009 report, PDD reported that the original investment committed by the abatements recipients at \$4.9 billion, and the actual investment to-date at \$2.7 billion (55 %). Thereby leaving a net difference of \$2.2 billion under the projected investment projected by the abatement recipients.

Our investment data chart, **attachment 5**, which measures the abatements of the 63 abatement recipients that have actually reported, indicates a 74% investment performance. As we stated earlier, we do not recommend at this time that the Council seek to reduce or revoke abatements for performance issues; we have, however, noticed a zero investment figure for the following abatement holders. We ask that PDD comment on the following investment abatements and give its opinion on them:

Certificate Number	Company Name	Original Investment	Investment 2008	Comments
97-562	Diversified Machine, Inc	\$2,410,459	\$0	Project Complete
96-339	Fitzgerald Finishing	\$1,500,000	\$0	Project Completed in 2004
98-334	LeMica	\$986,500	\$0	No Comments
98-159	Rampart Industries	\$1,000,000		Expansion Never Occurred / No Response

Conclusion and Next Steps

The tax abatement program has had very limited success, but the City of Detroit would be at a competitive disadvantage without it. Pursuant to We recommend the Council pursue the course of revoking the inactive abatements listed earlier in the report.

Please contact us if we can be of any further assistance.

Attachments:

Attachment 1 Total Review of the Jobs Report (Alpha Order)

Attachment 2 Sorted Review of the Jobs Report (Performance Order)

Attachment 3 Closed and Non Reporting Facilities- Only

Attachment 4 Active Facilities Only-Jobs

Attachment 5 Active Facilities Only-Investment

Council Divisions

Auditor General's Office
Warren Palmer, Planning & Development Department
Marja M. Winters, Planning & Development Department
Brian Watkins, Planning & Development Department
Clinton Griffin, Planning & Development Department
Norman White, Chief Financial Officer
Pamela Scales, Budget Director
Linda M. Bade, Chief Assessor
Kim Miller, finance Assessors
Christine Granger, Human Rights
Gwendolyn Cook-Jones, Human Rights
Samuel Owens, Human Rights

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Kamau Marable, Mayor's Office

ATTACHMENT I
FISCAL ANALYSIS REVIEW OF PDD 2008 Job Monitoring Report Surveys for Industrial Development Districts (Tax Abatement)
Public Act 198

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Certificate Number	Company (Facility)	Proj Jobs Retained	Proj Jobs Created	Proj Jobs Total	Actual Jobs 2008	Actual Jobs Created/ (Lost) 2008	Actual Ovr/(Undr) Proj Jobs 2008	Detroit Residents 2008	Actual % / Proj Jobs 2008	Detroit Resident%
96-717	American Axle & Manufacturing	3,827	170	3,997	2,353	(1,474)	(1,644)	395	58.87%	16.79%
99-722	American Axle & Manufacturing	3,504	0	3,504	2,353	(1,151)	(1,151)	395	67.15%	16.79%
00-692	American Axle & Manufacturing	281	0	281	2,353	2,072	2,072	395	837.37%	16.79%
02-507	American Axle & Manufacturing	281	0	281	2,353	2,072	2,072	395	837.37%	16.79%
06-637	American Axle & Manufacturing	658	0	658	2,353	1,695	1,695	395	357.60%	16.79%
02-368	Arrow Chemical	17	3	20	16	(1)	(4)	6	80.00%	37.50%
01-447	Arvin Meritor	54	0	54	307	253	253	NO ENTRY	568.52%	N/A
01-508	Arvin Meritor	141	132	273	307	166	34	NO ENTRY	112.45%	N/A
00-534	Bing Steel Manufacturing	57	10	67	60	3	(7)	24	89.55%	40.00%
96-527	Bing Steel Manufacturing	60	28	88	41	(19)	(47)	13	46.59%	31.71%
97-565	Bing Steel Manufacturing	79	10	89	48	(31)	(41)	34	53.93%	70.83%
98-441	Caravan Technologies	24	0	24	6	(18)	(18)	6	25.00%	100.00%
03-227	Coca Cola	135	16	151	137	2	(14)	32	90.73%	23.36%
00-549	Commonwealth Industries (Metadyne)	57	10	67	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
99-427	Corver Engineering	118	9	127	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
97-640	Daimler Chrysler	1,374	0	1,374	964	(410)	(410)	157	70.16%	16%
06-116	Daimler Chrysler	102	0	102	964	862	862	157	945.10%	16%
02-250	Daimler Chrysler	2,690	0	2,690	964	(1,726)	(1,726)	157	35.84%	16%
03-574	Daimler Chrysler	2,690	0	2,690	1,493	(1,197)	(1,197)	436	55.50%	29%
97-642	Daimler Chrysler	3,855	0	3,855	1,493	(2,362)	(2,362)	436	38.73%	29%
97-192	Daimler Chrysler	950	0	950	395	(555)	(555)	63	41.58%	16%

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Public Act 198

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Certificate Number	Company (Facility)	Proj Jobs Retained	Proj Jobs Created	Proj Jobs Total	Actual Jobs 2008	Actual Jobs Created/ (Lost) 2008	Actual Ovr/(Undr) Proj Jobs 2008	Detroit Residents 2008	Actual % / Proj Jobs 2008	Detroit Resident ⁹
00-693	Daimler Chrysler	950	0	950	395	(555)	(555)	63	41.58%	16%
98-670	Daimler Chrysler	600	0	600	388	(212)	(212)	62	64.67%	16%
00-522	Detroit Automotive Interiors	64	17	81	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
96-713	Detroit Automotive Interiors	64	17	81	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
00-274	DTI Molded Products	8	23	31	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
99-428	Detroit Chassis	0	90	90	152	152	62	109	168.89%	72%
97-134	Detroit Edge Tool	63	0	63	41	(22)	(22)	6	65.08%	15%
03-570	Detroit Electro-Coatings	109	12	121	43	(66)	(78)	15	35.54%	35%
99-306	Detroit Heading	65	20	85	81	16	(4)	20	95.29%	25%
99-310	Detroit Salt	35	21	56	47	12	(9)	3	83.93%	6%
06-688	Diversified Machines Inc.	112	13	125	47	(65)	(78)	27	37.60%	57%
02-467	Diversified Machines Inc.	171	36	207	47	(124)	(160)	27	22.71%	57%
98-725	Diversified Machines Inc.	47	42	89	47	0	(42)	27	52.81%	57%
97-562	Diversified Machines Inc.	8	18	26	0	(8)	(26)	27	0.00%	N/A
96-707	Euro-American Brewers	2	24	26	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
02-159	Federal Reserve Bank of Chicago	275	0	275	129	(146)	(146)	30	46.91%	23%
96-339	Fitzgerald Finishing	65	21	86	93	28	7	61	108.14%	66%
01-509	General Mill Supply	19	0	19	NO RESPNS	NO RESPNS	NO RESPNS	NO RESPNS	N/A	N/A
96-192	General Motors (Det/Ham)	3,800	0	3,800	1,517	(2,283)	206	1,375	39.92%	91%

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98-674	General Motors (Det/Ham)	4,100	0	4,100	1,517	(2,583)	206	1,375	37.00%	91%
97-655	Gonzalez Manufacturing	51	22	73	8	(43)	(65)	0	11%	0%
04-516	Hall Steel Company	18	14	32	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
01-440	Ideal Shield	69	90	159	33	(36)	(126)	6	20.75%	18%
98-312	Ideal Shield	15	13	28	33	18	5	6	117.86%	18%
02-425	Integrated Packaging	81	1	82	75	(6)	(7)	42	91.46%	56%
97-546	International Hardcoat	124	42	166	98	(26)	(68)	56	59.04%	57%
96-714	Interstate Brands (Continental Baking 2001*)	252	0	252	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
98-355	Intrastate Distributors	80	20	100	112	32	12	16	112.00%	14%
96-470	JSP International	20	2	22	32	12	10	15	145.45%	47%
97-563	JSP International	21	17	38	32	11	(6)	15	84.21%	47%
00-533	Kaufman Window & Door	36	8	44	NO RESPNS	NO RESPNS	NO RESPNS	NO RESPNS	N/A	N/A
98-673	Lear	527	6	533	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
98-334	LeMica	32	18	50	15	(17)	(35)	2	30.00%	13%
97-418	Lorro (Meridian Auto Systms)	150	30	180	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
99-472	Mackie Automotive Systems	0	63	63	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
98-672	Milano Bakery	32	18	50	40	8	(10)	15	80.00%	38%
96-716	Milton Manufacturing	27	0	27	109	82	82	35	403.70%	32%
96-709	Perstorp Xytech Inc.	0	35	35	100	100	65	0	285.71%	N/A
96-338	Piston Automotive	14	34	48	4	(10)	(44)	2	8.33%	50%

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02-513	PTI Paint Satelite	160	46	206	105	(55)	(101)	49	50.97%	47%
98-159	Rampart Industries	22	0	22	NO EXPANSION	NO EXPANSION	NO EXPANSION	NO EXPANSION	N/A	N/A
96-715	Regal Packing	257	20	277	315	58	38	103	113.72%	33%
99-724	Regrind Services	4	4	8	16	12	8	8	200.00%	50%
99-333	Ring Screw Textron	0	30	30	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
96-711	Ronart Industries	114	37	151	26	(88)	(125)	0	17.22%	0%
97-699	Ronart Industries	150	0	150	26	(124)	(124)	0	17.33%	0%
00-548	Roy Smith Company	23	13	36	15	(8)	(21)	2	41.67%	13%
96-708	Shaw & Slavsky	95	0	95	50	(45)	(45)	7	52.63%	14%
05-654	Sherwood Foods	293	30	323	315	22	(8)	103	97.52%	33%
05-655	Sherwood Foods	293	30	323	315	22	(8)	103	97.52%	33%
97-564	Stylecraft Products	167	29	196	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
00-691	St. Mary's Cement	54	0	54	86	32	32	16	159.26%	68%
98-512	Superb Manufacturing	341	50	391	314	(27)	(77)	179	80.31%	57%
03-525	Technicolor Video Cassette	826	46	872	881	55	9	382	101.03%	43%
97-060	Tyssenkrupp (Budd)	970	0	970	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
06-172	Verndale Products, Inc.	44	2	46	42	(2)	(4)	21	91.30%	N/A
03-571	Vitec	277	5	282	271	(6)	(11)	184	96.10%	N/A
98-671	Vitec	21	79	100	271	250	171	184	271.00%	N/A
98-356	Voss Lantz	97	2	99	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
96-710	Westcott Displays, Inc.	39	3	42	58	19	16	18	138.10%	31%

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Certificate Number	Company (Facility)	Proj Jobs Retained	Proj Jobs Created	Proj Jobs Total	Actual Jobs 2008	Actual Jobs Created/ (Lost) 2008	Actual Ovr/(Undr) Proj Jobs 2008	Detroit Residents 2008	Actual % / Proj Jobs 2008	Detroit
03-237	Woodworth	31	8	39	42	11	3	9	107.69%	N/A
	FACILITIES TOTALS*	24,204	1,263	25,467	16,684	(7,520)	(8,783)	5,133	65.51%	31%

^{*}Given the fact that some single facilities receive multiple abatements (a maximum of 3), we have provided Facilities Totals other than totaling each column. Facilities Totals are derived from accounting for projections and jobs at individual facilities

ATTACHMENT 2
FISCAL REVIEW (SORTED BY PERFORMANCE) OF PDD 2008 Job Monitoring Report Surveys for Industrial Development Districts (Tax Abatement)
Public Act 198

Certificate Number	Company (Facility)	Proj Jobs Retained	Proj Jobs Created	Proj Jobs Total	Actual Jobs 2008	Actual Jobs Created/ (Lost) 2008	Actual Ovr/(Undr) Proj Jobs 2008	Detroit Residents 2008	Actual % / Proj Jobs 2008	Detroit Resident?
97-562	Diversified Machines Inc.	8	18	26	0	(8)	(26)	27	0.00%	N/A
96-338	Piston Automotive	14	34	48	4	(10)	(44)	2	8.33%	50%
97-655	Gonzalez Manufacturing	51	22	73	8	(43)	(65)	0	11%	0%
96-711	Ronart Industries	114	37	151	26	(88)	(125)	0	17.22%	0%
97-699	Ronart Industries	150	0	150	26	(124)	(124)	0	17.33%	0%
01-440	Ideal Shield	69	90	159	33	(36)	(126)	6	20.75%	18%
02-467	Diversified Machines Inc.	171	36	207	47	(124)	(160)	27	22.71%	57%
98-441	Caravan Technologies	24	0	24	6	(18)	(18)	6	25.00%	100.00%
98-334	LeMica	32	18	50	15	(17)	(35)	2	30.00%	13%
03-570	Detroit Electro-Coatings	109	12	121	43	(66)	(78)	15	35.54%	35%
02-250	Daimler Chrysler	2,690	0	2,690	964	(1,726)	(1,726)	157	35.84%	16%
98-674	General Motors (Det/Ham)	4,100	0	4,100	1,517	(2,583)	206	1,375	37.00%	91%
06-688	Diversified Machines Inc.	112	13	125	47	(65)	(78)	27	37.60%	57%
97-642	Daimler Chrysler	3,855	0	3,855	1,493	(2,362)	(2,362)	436	38.73%	29%
96-192	General Motors (Det/Ham)	3,800	0	3,800	1,517	(2,283)	206	1,375	39.92%	91%
00-693	Daimler Chrysler	950	0	950	395	(555)	(555)	63	41.58%	16%
97-192	Daimler Chrysler	950	0	950	395	(555)	(555)	63	41.58%	16%
00-548	Roy Smith Company	23	13	36	15	(8)	(21)	2	41.67%	13%
96-527	Bing Steel Manufacturing	60	28	88	41	(19)	(47)	13	46.59%	31.71%
02-159	Federal Reserve Bank of Chicago	275	0	275	129	(146)	(146)	30	46.91%	23%
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96-708	Shaw & Slavsky	95	0	95	50	(45)	(45)	7	52.63%	14%
98-725	Diversified Machines Inc.	47	42	89	47	0	(42)	27	52.81%	57%
97-565	Bing Steel Manufacturing	79	10	89	48	(31)	(41)	34	53.93%	70.83%
03-574	Daimler Chrysler	2,690	0	2,690	1,493	(1,197)	(1,197)	436	55.50%	29%
96-717	American Axle & Manufacturing	3,827	170	3,997	2,353	(1,474)	(1,644)	395	58.87%	16.79%
97-546	International Hardcoat	124	42	166	98	(26)	(68)	56	59.04%	57%
98-670	Daimler Chrysler	600	0	600	388	(212)	(212)	62	64.67%	16%
97-134	Detroit Edge Tool	63	0	63	41	(22)	(22)	6	65.08%	15%
99-722	American Axle & Manufacturing	3,504	0	3,504	2,353	(1,151)	(1,151)	395	67.15%	16.79%
97-640	Daimler Chrysler	1,374	0	1,374	964	(410)	(410)	157	70.16%	16%
02-368	Arrow Chemical	17	3	20	16	(1)	(4)	6	80.00%	37.50%
98-672	Milano Bakery	32	18	50	40	8	(10)	15	80.00%	38%
98-512	Superb Manufacturing	341	50	391	314	(27)	(77)	179	80.31%	57%
99-310	Detroit Salt	35	21	56	47	12	(9)	3	83.93%	6%
97-563	JSP International	21	17	38	32	11	(6)	15	84.21%	47%
00-534	Bing Steel Manufacturing	57	10	67	60	3	(7)	24	89.55%	40.00%
03-227	Coca Cola	135	16	151	137	2	(14)	32	90.73%	23.36%
06-172	Verndale Products, Inc.	44	2	46	42	(2)	(4)	21	91.30%	N/A
02-425	Integrated Packaging	81	1	82	75	(6)	(7)	42	91.46%	56%

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99-306	Detroit Heading	65	20	85	81	16	(4)	20	95.29%	25%
03-571	Vitec	277	5	282	271	(6)	(11)	184	96.10%	N/A
0 5 -654	Sherwood Foods	293	30	323	315	22	(8)	103	97.52%	33%
05-655	Sherwood Foods	293	30	323	315	22	(8)	103	97.52%	33%
03-525	Technicolor Video Cassette	826	46	872	881	55	9	382	101.03%	43%
03-237	Woodworth	31	8	39	42	11	3	9	107.69%	N/A
96-339	Fitzgerald Finishing	65	21	86	93	28	7	61	108.14%	66%
98-355	Intrastate Distributors	80	20	100	112	32	12	16	112.00%	14%
01-508	Arvin Meritor	141	132	273	307	166	34	NO ENTRY	112.45%	N/A
96-715	Regal Packing	257	20	277	315	58	38	103	113.72%	33%
98-312	Ideal Shield	15	13	28	33	18	5	6	117.86%	18%
96-710	Westcott Displays, Inc.	39	3	42	58	19	16	18	138.10%	31%
96-470	JSP International	20	2	22	32	12	10	15	145.45%	47%
00-691	St. Mary's Cement	54	0	54	86	32	32	16	159.26%	68%
99-428	Detroit Chassis	0	90	90	152	152	62	109	168.89%	72%
99-724	Regrind Services	4	4	8	16	12	8	8	200.00%	50%
98-671	Vitec	21	79	100	271	250	171	184	271.00%	N/A
96-709	Perstorp Xytech Inc.	0	35	35	100	100	65	0	285.71%	N/A
06-637	American Axle & Manufacturing	658	0	658	2,353	1,695	1,695	395	357.60%	16.79%
96-716	Milton Manufacturing	27	0	27	109	82	82	35	403.70%	32%

ATTACHMENT 2
FISCAL REVIEW (SORTED BY PERFORMANCE) OF PDD 2008 Job Monitoring Report Surveys for Industrial Development Districts (Tax Abatement)
Public Act 198

Certificate Number	Company (Facility)	Proj Jobs Retained	Proj Jobs Created	Proj Jobs Total	Actual Jobs 2008	Actual Jobs Created/ (Lost) 2008	Actual Ovr/(Undr) Proj Jobs 2008	Detroit Residents 2008	Actual % / Proj Jobs 2008	Detroit Resident%
01-447	Arvin Meritor	54	0	54	307	253	253	NO ENTRY	568.52%	N/A
00-692	American Axle & Manufacturing	281	0	281	2,353	2,072	2,072	395	837.37%	16.79%
02-507	American Axle & Manufacturing	281	0	281	2,353	2,072	2,072	395	837.37%	16.79%
06-116	Daimler Chrysler	102	0	102	964	862	862	157	945.10%	16%

CLOSED FACILLITIES

00-274	DTI Molded Products	8	23	31	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
00-522	Detroit Automotive Interiors	64	17	81	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
00-533	Kaufman Window & Door	36	8	44	NO RESPNS	NO RESPNS	NO RESPNS	NO RESPNS	N/A	N/A
00-549	Commonwealth Industries (Metadyne)	57	10	67	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
01-509	General Mill Supply	19	0	19	NO RESPNS	NO RESPNS	NO RESPNS	NO RESPNS	N/A	N/A
04-516	Hall Steel Company	18	14	32	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
96-707	Euro-American Brewers	2	24	26	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
96-713	Detroit Automotive Interiors	64	17	81	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
96-714	Interstate Brands (Continental Baking 2001*)	252	0	252	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
<i>97-060</i>	Tyssenkrupp (Budd)	970	0	970	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
97-418	Lorro (Meridian Auto Systms)	150	30	180	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
97-564	Stylecraft Products	167	29	196	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
98-159	Rampart Industries	22	0	22	NO EXPANSION	NO EXPANSION	NO EXPANSION	NO EXPANSION	N/A	N/A
98-356	Voss Lantz	97	2	99	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A

ATTACHMENT 2
FISCAL REVIEW (SORTED BY PERFORMANCE) OF PDD 2008 Job Monitoring Report Surveys for Industrial Development Districts (Tax Abatement)
Public Act 198

Certificate Number	Company (Facility)	Proj Jobs Retained	Proj Jobs Created	Proj Jobs Total	Actual Jobs 2008	Actual Jobs Created/ (Lost) 2008	Actual Ovr/(Undr) Proj Jobs 2008	Detroit Residents 2008	Actual % / Proj Jobs 2008	Detroit Resident%
98-673	Lear	527	6	533	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
99-333	Ring Screw Textron	0	30	30	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
99-427	Corver Engineering	118	9	127	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
99-472	Mackie Automotive Systems	0	63	63	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A
	FACILITIES TOTALS*	24,204	1,263	25,467	16,684	(7,520)	(8,783)	5,133	65.51%	31%

*Given the fact that some single facilities receive multiple abatements (a maximum of 3), we have provided Facilities Totals other than totaling each column. Facilities Totals are derived from accounting for projections and jobs at individual facilities

ATTACHMENT 3
FISCAL REVIEW CLOSED AND NON REPORTING FACILITIES ONLY PDD 2008 Job Monitoring Report Surveys for Industrial Development Districts
(Tax Abatement) Public Act 198

(Tax Abatement) Fublic Act 190											
Certificate Number	Company (Facility)	Proj Jobs Retained	Proj Jobs Created	Proj Jobs Total	Actual Jobs 2008	Actual Jobs Created/ (Lost) 2008	Actual Ovr/(Undr) Proj Jobs 2008	Detroit Residents 2008	Actual % / Proj Jobs 2008	Detroit Resident?	
01-447	Arvin Meritor	54	0	54	307	253	253	NO ENTRY	568.52%	N/A	
01-508	Arvin Meritor	141	132	273	307	166	34	NO ENTRY	112.45%	N/A	
00 -549	Commonwealth Industries (Metadyne)	57	10	67	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A	
99-427	Corver Engineering	118	9	127	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A	
0 0 -522	Detroit Automotive Interiors	64	17	81	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A	
9 6 -713	Detroit Automotive Interiors	64	17	81	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A	
00-274	DTI Molded Products	8	23	31	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A	
96-707	Euro-American Brewers	2	24	26	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A	
01-509	General Mill Supply	19	0	19	NO RESPNS	NO RESPNS	NO RESPNS	NO RESPNS	N/A	N/A	
04-516	Hall Steel Company	18	14	32	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A	
96-714	Interstate Brands (Continental Baking 2001*)	252	0	252	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A	
00-533	Kaufman Window & Door	36	8	44	NO RESPNS	NO RESPNS	NO RESPNS	NO RESPNS	N/A	N/A	
98-673	Lear	527	6	533	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A	
97-418	Lorro (Meridian Auto Systms)	150	30	180	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A	
99-472	Mackie Automotive Systems	0	63	63	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A	
98-159	Rampart Industries	22	0	22	NO EXPANSION	NO EXPANSION	NO EXPANSION	NO EXPANSION	N/A	N/A	
99-333	Ring Screw Textron	0	30	30	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A	
97-564	Stylecraft Products	167	29	196	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A	
97-060	Tyssenkrupp (Budd)	970	0	970	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A	
98-356	Voss Lantz	97	2	99	CLOSED	CLOSED	CLOSED	CLOSED	N/A	N/A	
	FACILITIES TOTALS*	2,648	397	3,045	307	(2,341)	(2,738)	0	10.08%	0%	

ATTACHMENT 3

FISCAL REVIEW <u>CLOSED AND NON REPORTING FACILITIES ONLY</u> PDD 2008 Job Monitoring Report Surveys for Industrial Development Districts (Tax Abatement) Public Act 198

Certificate Number	Company (Facility)	Proj Jobs Retained	Proj Jobs Created	Proj Jobs Total	Actual Jobs 2008	Actual Jobs Created/ (Lost) 2008	Actual Ovr/(Undr) Proj Jobs 2008	Detroit Residents	Actual % / Proj Jobs 2008	1 Detroit
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^{*}Given the fact that some single facilities receive multiple abatements (a maximum of 3), we have provided Facilities Totals other than totaling each column. Facilities Totals are derived from accounting for projections and jobs at individual facilities

ATTACHMENT 4
FISCAL REVIEW <u>ACTIVE FACILITIES ONLY PDD</u> 2008 Job Monitoring Report Surveys for Industrial Development Districts (Tax Abatement)
Public Act 198

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Certificate Number	Company (Facility)	Proj Jobs Retained	Proj Jobs Created	Proj Jobs Total	Actual Jobs 2008	Actual Jobs Created/ (Lost) 2008	Actual Ovr/(Undr) Proj Jobs 2008	Detroit Residents 2008	Actual % / Proj Jobs 2008	Detroit Resident ^o
97-562	Diversified Machines Inc.	8	18	26	0	(8)	(26)	27	0.00%	N/A
96-338	Piston Automotive	14	34	48	4	(10)	(44)	2	8.33%	50%
97-655	Gonzalez Manufacturing	51	22	73	8	(43)	(65)	0	11%	0%
96-711	Ronart Industries	114	37	151	26	(88)	(125)	0	17.22%	0%
97-699	Ronart Industries	150	0	150	26	(124)	(124)	0	17.33%	0%
01-440	Ideal Shield	69	90	159	33	(36)	(126)	6	20.75%	18%
02-467	Diversified Machines Inc.	171	36	207	47	(124)	(160)	27	22.71%	57%
98-441	Caravan Technologies	24	0	24	6	(18)	(18)	6	25.00%	100.00%
98-334	LeMica	32	18	50	15	(17)	(35)	2	30.00%	13%
03-570	Detroit Electro-Coatings	109	12	121	43	(66)	(78)	15	35.54%	35%
02-250	Daimler Chrysler	2,690	0	2,690	964	(1,726)	(1,726)	157	35.84%	16%
98-674	General Motors (Det/Ham)	4,100	0	4,100	1,517	(2,583)	206	1,375	37.00%	91%
06-688	Diversified Machines Inc.	112	13	125	47	(65)	(78)	27	37.60%	57%
97-642	Daimler Chrysler	3,855	0	3,855	1,493	(2,362)	(2,362)	436	38.73%	29%
96-192	General Motors (Det/Ham)	3,800	0	3,800	1,517	(2,283)	206	1,375	39.92%	91%
00-693	Daimler Chrysler	950	0	950	395	(555)	(555)	63	41.58%	16%
97-192	Daimler Chrysler	950	0	950	395	(555)	(555)	63	41.58%	16%
00-548	Roy Smith Company	23	13	36	15	(8)	(21)	2	41.67%	13%
96-527	Bing Steel Manufacturing	60	28	88	41	(19)	(47)	13	46.59%	31.71%
02-159	Federal Reserve Bank of Chicago	275	0	275	129	(146)	(146)	30	46.91%	23%
02-513	PTI Paint Satelite	160	46	206	105	(55)	(101)	49	50.97%	47%

ATTACHMENT 4
FISCAL REVIEW ACTIVE FACILITIES ONLY PDD 2008 Job Monitoring Report Surveys for Industrial Development Districts (Tax Abatement)
Public Act 198

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Certificate Number	Company (Facility)	Proj Jobs Retained	Proj Jobs Created	Proj Jobs Total	Actual Jobs 2008	Actual Jobs Created/ (Lost) 2008	Actual Ovr/(Undr) Proj Jobs 2008	Detroit Residents 2008	Actual % / Proj Jobs 2008	Detroit Resident%
96-708	Shaw & Slavsky	95	0	95	50	(45)	(45)	7	52.63%	14%
9 8 -725	Diversified Machines Inc.	47	42	89	47	0	(42)	27	52.81%	57%
97-565	Bing Steel Manufacturing	79	10	89	48	(31)	(41)	34	53.93%	70.83%
03-574	Daimler Chrysler	2,690	0	2,690	1,493	(1,197)	(1,197)	436	55.50%	29%
96-717	American Axle & Manufacturing	3,827	170	3,997	2,353	(1,474)	(1,644)	395	58.87%	16.79%
97-546	International Hardcoat	124	42	166	98	(26)	(68)	56	59.04%	57%
98-670	Daimler Chrysler	600	0	600	388	(212)	(212)	62	64.67%	16%
97-134	Detroit Edge Tool	63	0	63	41	(22)	(22)	6	65.08%	15%
99-722	American Axle & Manufacturing	3,504	0	3,504	2,353	(1,151)	(1,151)	395	67.15%	16.79%
97-640	Daimler Chrysler	1,374	0	1,374	964	(410)	(410)	157	70.16%	16%
02-368	Arrow Chemical	17	3	20	16	(1)	(4)	6	80.00%	37.50%
98-672	Milano Bakery	32	18	50	40	8	(10)	15	80.00%	38%
98-512	Superb Manufacturing	341	50	391	314	(27)	(77)	179	80.31%	57%
99-310	Detroit Salt	35	21	56	47	12	(9)	3	83.93%	6%
97-563	JSP International	21	17	38	32	11	(6)	15	84.21%	47%
00-534	Bing Steel Manufacturing	57	10	67	60	3	(7)	24	89.55%	40.00%
03-227	Coca Cola	135	16	151	137	2	(14)	32	90.73%	23.36%
06-172	Verndale Products, Inc.	44	2	46	42	(2)	(4)	21	91.30%	N/A
02-425	Integrated Packaging	81	1	82	75	(6)	(7)	42	91.46%	56%

ATTACHMENT 4
FISCAL REVIEW <u>ACTIVE FACILITIES ONLY PDD 2008 Job Monitoring Report Surveys for Industrial Development Districts (Tax Abatement)</u>
Public Act 198

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Certificate Number	Company (Facility)	Proj Jobs Retained	Proj Jobs Created	Proj Jobs Total	Actual Jobs 2008	Actual Jobs Created/ (Lost) 2008	Actual Ovr/(Undr) Proj Jobs 2008	Detroit Residents 2008	Actual % / Proj Jobs 2008	Detroit Resident
99-306	Detroit Heading	65	20	85	81	16	(4)	20	95.29%	25%
03-571	Vitec	277	5	282	271	(6)	(11)	184	96.10%	N/A
05-654	Sherwood Foods	293	30	323	315	22	(8)	103	97.52%	33%
0 5- 655	Sherwood Foods	293	30	323	315	22	(8)	103	97.52%	33%
03-525	Technicolor Video Cassette	826	46	872	881	55	9	382	101.03%	43%
03-237	Woodworth	31	8	39	42	11	3	9	107.69%	N/A
96-339	Fitzgerald Finishing	65	21	86	93	28	7	61	108.14%	66%
98-355	Intrastate Distributors	80	20	100	112	32	12	16	112.00%	14%
01-508	Arvin Meritor	141	132	273	307	166	34	NO ENTRY	112.45%	N/A
96-715	Regal Packing	257	20	277	315	58	38	103	113.72%	33%
98-312	Ideal Shield	15	13	28	33	18	5	6	117.86%	18%
96-710	Westcott Displays, Inc.	39	3	42	58	19	16	18	138.10%	31%
96-470	JSP International	20	2	22	32	12	10	15	145.45%	47%
00-691	St. Mary's Cement	54	0	54	86	32	32	16	159.26%	68%
99-428	Detroit Chassis	0	90	90	152	152	62	109	168.89%	72%
99-724	Regrind Services	4	4	8	16	12	8	8	200.00%	50%
98-671	Vitec	21	79	100	271	250	171	184	271.00%	N/A
96-709	Perstorp Xytech Inc.	0	35	35	100	100	65	0	285.71%	N/A
06-637	American Axle & Manufacturing	658	0	658	2,353	1,695	1,695	395	357.60%	16.79%
96-716	Milton Manufacturing	27	0	27	109	82	82	35	403.70%	32%

ATTACHMENT 4
FISCAL REVIEW ACTIVE FACILITIES ONLY PDD 2008 Job Monitoring Report Surveys for Industrial Development Districts (Tax Abatement)
Public Act 198

Certificate Number	Company (Facility)	Proj Jobs Retained	Proj Jobs Created	Proj Jobs Total	Actual Jobs 2008	Actual Jobs Created/ (Lost) 2008	Actual Ovr/(Undr) Proj Jobs 2008	Detroit Residents 2008	Actual % / Proj Jobs 2008	Detroit Resident?
01-447	Arvin Meritor	54	0	54	307	253	253	NO ENTRY	568.52%	N/A
00-692	American Axle & Manufacturing	281	0	281	2,353	2,072	2,072	395	837.37%	16.79%
02-507	American Axle & Manufacturing	281	0	281	2,353	2,072	2,072	395	837.37%	16.79%
06-116	Daimler Chrysler	102	0	102	964	862	862	157	945.10%	16%
	FACILITIES TOTALS*	21,697	998	22,695	18,201	(3,496)	(4,494)	5,133	80.20%	28%

^{*}Given the fact that some single facilities receive multiple abatements (a maximum of 3), we have provided Facilities Totals other than totaling each column. Facilities Totals are derived from accounting for projections and jobs at individual facilities

ATTACHMENT 5
FISCAL REVIEW OF PDD Active and Reporting Facilities 2008 Investment monitring Report Surveys for Industrial Development Districts
(Tax Abatement) Public Act 198

Certificate Number	Company Name	Original Investment	Investment 2008	% of Projection	Project Complete	Comments
97-562	Diversified Machine, Inc	\$2,410,459	\$0	0%	yes	Project Complete
96-339	Fitzgerald Finishing	\$1,500,000	\$0	0%	yes	Project Completed in 2004
98-334	LeMica	\$986,500	\$0	0%	yes	No Comments
98-159	Rampart Industries	\$1,000,000	\$0	0%		Expansion Never Occurred / N Response
98-725	Diversified Machine, Inc	\$18,000,000	\$3,934,769	22%	yes	
01-447	Arvin Meritor OE, LLC	\$1,952,389	\$702,484	36%	yes	Equipment has been retired.
97-642	Daimler Chrysler Corporation	\$504,534,000	\$205,628,228	41%	yes	
97-192	Daimler Chrysler Corporation	\$475,820,000	\$267,950,425	56%	yes	
02-467	Diversified Machine, Inc	\$16,300,000	\$9,413,005	58%	yes	
03-574	Daimler Chrysler (Jefferson Assembly)	\$241,167,000	\$155,436,092	64%	yes	
96-192	General Motors	\$227,019,000	\$146,933,132	65%	yes	Scope of project reduced in 19
97-640	Daimler Chrysler (Detroit Axle 1374)	\$157,959,000	\$110,919,327	70%	yes	
96-717	American Axle & Manufacturing	\$300,421,186	\$216,638,693	72%	Yes	No Comments
98-670	Daimler Chrysler (New Mack Engine II)	\$474,500,000	\$349,971,205	74%	yes	
98-674	General Motors	\$137,056,283	\$102,611,419	75%	yes	
05-654	Sherwood Foods	\$5,500,000	\$4,244,192	77%	no	No Comments
02-507	American Axle & Manufacturing	\$64,493,993	\$50,909,282	79%	yes	No Comments
05-655	Sherwood Foods	\$9,250,000	\$7,794,279	84%	no	
06-688	Diversified Machine, Inc	\$6,500,000	\$5,490,605	84%	yes	
00-692	American Axle & Manufacturing	\$108,778,608	\$92,406,857	85%	yes	No Comments
00-693	Daimler Chrysler (New mack Engine I)	\$274,000,000	\$239,776,169	88%	yes	
02-250	Daimler Chrysler Corportation	\$80,060,500	\$73,139,146	91%	yes	
98-441	Caravan Technologies	\$981,183	\$981,183	100%	yes	
97-134	Detroit Edge Tool	\$586,516	\$586,516	100%	yes	
03-570	Detroit Electro Coatings	\$728,748	\$728,748	100%	yes	No Comments
99-310	Detroit Salt Company	\$2,570,471	\$2,570,471	100%	yes	
97-655	Gonzalez Manufacturing Tech	\$815,697	\$815,697	100%	yes	
98-312	Ideal Shield	\$396,609	\$396,609	100%	yes	
00-691	St Mary's Cement	\$14,234,034	\$14,234,034	100%	yes	
99-306	Detroit Heading	\$10,700,000	\$10,914,597	102%	yes	
02-513	PTI Paint Satellite	\$11,000,000	\$11,340,000	103%	no	Project to Finish by 12/31/10
99-722	American Axle & Manufacruring	\$9,100,000	\$9,390,193	103%	yes	
96-710	Westcott Displays, Inc	\$100,000	\$104,293	104%	yes	
03-237	Woodworth	\$2,556,000	\$2,683,250	105%	yes	
02-368	Arrow Chemical Products	\$705,664	\$743,097	105%	no	No Comments
01-440	Ideal Shield	\$3,249,700	\$3,447,000	106%	yes	
96-716	Milton Manufacturing	\$847,000	\$900,000	106%	yes	
96-715	Regal Packing	\$600,000	\$639,000	107%	yes	
06-116	Daimler Chrysler Detroit Axle	\$53,246,800	\$57,074,194	107%	yes	
97-699	Ronart Industries	\$3,900,000	\$4,214,846	108%	yes	
06-637	American Axle & Manufacturing	\$164,042,425	\$177,800,801	108%	yes	
03-227	Coca Cola Enterprises	\$14,760,017	\$16,032,847	109%	yes	
0 6-172	Verndale Products, Inc.	\$955,000	\$1,044,036	109%	yes	
97-546	International Hardcoat	\$4,643,292	\$5,143,275	111%	yes	
03-525	Technicolor Videocassette of Michigan	\$8,523,000	\$9,445,000	111%	yes	
96-711	Ronart Industries	\$2,000,000	\$2,221,815	111%	yes	

ATTACHMENT 5
FISCAL REVIEW OF PDD Active and Reporting Facilities 2008 Investment monitring Report Surveys for Industrial Development Districts
(Tax Abatement) Public Act 198

98-512	Superb Manufacturing Inc	\$10,396,991	\$11,832,517	114%	yes	
99-724	Regrind Services	\$342,875	\$398,836	116%	yes	
01-508	Arvin Meritor OE, LLC	\$28,529,946	\$35,029,340	123%	yes	
96-527	Bing Steel Management, Inc	\$3,350,064	\$4,242,130	127%	yes	
98-355	Intrastate Distributors	\$335,696	\$445,336	133%	yes	
96-470	JSP International	\$4,601,000	\$6,186,039	134%	yes	
96-338	Piston Automotive	\$1,905,964	\$2,564,000	135%	yes	
98-672	Milano Bakery	\$4,329,594	\$6,050,000	140%	yes	
98-671	Vitec	\$27,387,800	\$39,544,635	144%	yes	
00-534	Bing Steel Management, Inc	\$13,482,913	\$19,682,604	146%	yes	
00-548	Roy Smith Company	\$1,411,854	\$2,110,879	150%	yes	
96-708	Shaw & Slavsky	\$395,762	\$600,000	152%	yes	
99-428	Detroit Chassis	\$23,423,592	\$37,284,964	159%	No	
02-159	Federal Reserve Bank of Chicago	\$60,000,000	\$100,485,204	167%	yes	
97-565	Bing Steel Management, Inc	\$2,036,313	\$3,486,933	171%	yes	
97-563	JSP International	\$2,100,000	\$4,085,970	195%	yes	
03-571	Vitec	\$11,552,000	\$39,544,635	342%	yes	
	TOTALS	\$3,616,033,438	\$2,690,924,833	74%		